

Amendments to the Specification:

Please replace the paragraph beginning on page 5, line 26, with the following redlined paragraph:

Formed coincident with the opaque lines 40 are transparent lines 44, ideally having a width greater than the width of the opaque lines 40, and ideally at least six times wider than the opaque lines 40. Preferably, the transparent lines 44 are also formed on the same surface as the opaque lines 40, which in this embodiment is the back surface 36 of the transparent sheet 32 although they may be formed on the front surface 34. The transparent lines 44 are, in one embodiment, formed with pigment that presents a contrasting color to the color of the opaque lines 40 yet is sufficiently transparent to enable viewing of material on which the device 30 is placed. In this particular embodiment, the transparent lines 44 form a composite line 45 with the opaque lines 40 such that at least one, and preferably every line, on the ruler is a composite line. However, it is to be understood that selected opaque lines may be highlighted with the transparent lines 44 so that not all of the lines on the device 30 are composite lines. The transparent lines are preferably wider than the opaque lines and at least partially overlap the opaque lines.